IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

FRIDAY, THE 20TH JULY 2007 / 29TH ASHADHA 1929

WP(C).No. 22353 of 2007(J)

PETITIONER:

K.C.LAKSHMANAN,
KAPPANAKETTIL HOUSE,
P.O.VADAKKUMBAD, THALASSERY.

BY ADV. SRI.I.DINESH MENON

RESPONDENTS:

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1. THE REGIONAL TRANSPORT OFFICER,
KANNUR.

2. THE TAHSILDAR, REVENUE RECOVERY,
THALASSERY.

3. K.P.SUKUMARAN, S/O BALAN,
KUNNUMMEL HOUSE, P.O.PINARAYI,
THALASSERY.

BY GOVERNMENT PLEADER SRI. I.V. PRAMOD

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 20/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S. SIRI JAGAN, J.

W.P.(C)NO. 22353 OF 2007

DATED THIS THE 20th DAY OF JULY, 2007

JUDGMENT

The petitioner challenges proceeding for recovery of motor vehicle tax in respect of stage carriage bearing registration No.KL-13-4698 on the ground that the petitioner had sold the vehicle to the 3rd respondent by sale deed dated 12.8.95 and the demand for tax is in respect of the period subsequent to the same. The petitioner does not dispute the fact that the petitioner continues to be the owner of the vehicle. That being so, he cannot seek absolute immunity from payment of tax in respect of the vehicle. However, the learned counsel for the petitioner submits that since the vehicle itself is available, the respondents may be directed to proceed against the vehicle on which there is a charge for the motor vehicle tax.

2. I have heard the learned Government pleader also. The learned Government pleader would submit that in view of Section 9 of Motor Vehicles Act, the petitioner cannot validly contend that he should be absolved from liability.

3. After hearing both sides, I dispose of this writ petition with the following directions.

The petitioner shall pay an amount of Rs.25,000/- within two weeks and also point out to the 2nd respondent the location of the vehicle presently. The 2nd respondent shall thereafter attempt to recover the balance amount by proceeding against the vehicle. However, if the 2nd respondent is unable to locate the vehicle, the 2nd respondent shall continue recovery against the petitioner. For this purpose, I direct that on payment of Rs.25,000/- further proceedings for coercive recovery from the petitioner shall be kept in abeyance till the 2nd respondent concludes that it is not practicably possible to proceed against the vehicle. Needless to say,if the 2nd respondent locates the vehicle with the help of the petitioner, it would be open to the 2nd respondent to take steps for recovery of the amounts due, if necessary, by sale of the vehicle.

S. SIRI JAGAN, JUDGE

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